



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बोरवार, १४ अगस्त, १९९७/२३ श्रावण, १९१९

हिमाचल प्रदेश सरकार

विधि विभाग

विधायी (अंग्रेजी) शाखा

अधिसूचना

शिमला-२, १४ अगस्त, १९९७

संख्या एल० एल० आर०डी० (६)-१६/९७-लेजिस.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद २१३ के खण्ड (१) के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए तारीख १३ अगस्त, १९९७ को प्रख्यापित हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन और विधिमाम्यकरण)

अध्यादेश, 1997 (1997 का अध्यादेश संख्यांक 4) को, संविधान के अनुच्छेद 348 के खण्ड (3) के अधीन उसके प्राधिकृत पाठ सहित, राजपत्र, हिमाचल प्रदेश, में प्रकाशित करते हैं।

आदेश द्वारा,

सचिव (विधि),  
हिमाचल प्रदेश सरकार।

1997 का हिमाचल प्रदेश अध्यादेश संख्यांक 4.

**हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन और विधिमान्यकरण) अध्यादेश, 1997**

हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का अधिनियम, 1955 (1955 का 15) का और संशोधन करने के लिए अध्यादेश ।

भारत गणराज्य के अठ्ठालीसवें वर्ष में हिमाचल प्रदेश के राज्यपाल द्वारा प्रख्यापित ।

हिमाचल प्रदेश विधान सभा सत्र में नहीं है और हिमाचल प्रदेश के राज्यपाल का यह समाधान हो गया है कि ऐसी परिस्थितियाँ विद्यमान हैं जिनके कारण उनके लिए तुरन्त कार्रवाई करना आवश्यक हो गया है ;

अतः हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 213 के खण्ड (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए निम्नलिखित अध्यादेश प्रख्यापित करते हैं:—

1. इस अध्यादेश का संक्षिप्त नाम हिमाचल प्रदेश में यात्रियों तथा सामान पर कर संक्षिप्त नाम । लगाने का (संशोधन और विधिमान्यकरण) अध्यादेश, 1997 है ।

2. हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का अधिनियम, 1955 उद्देशिका का (जिसे इसमें इसके पश्चात् मूल अधिनियम कहा गया है) की उद्देशिका में शब्द सशोधन । “certain” का लोप किया जाएगा ।

3. मूल अधिनियम की धारा 2 में,—

धारा 2 का संशोधन ।

(क) विद्यमान खण्ड (aa), (c), (e) और (g), के स्थान पर निम्नलिखित खण्ड (aa), (c), (e), (ea) और (g) रखे जाएंगे :—

“(aa) “business” includes,—

(i) ‘he business of carrying passengers and goods by motor vehicles;

(ii) any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce, or manufacture whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern; and

(iii) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern;

- (c) "fare" or "freight" includes sums fixed by the competent authority under the Motor Vehicles Act for the hire of motor vehicles for carriage of passengers and the transport of goods therein and includes the sum payable for a season ticket, and where no such fare or freight has been fixed, also includes such sum as specified in Schedule-I;
- (e) "motor vehicle" means any transport vehicle, which is mechanically propelled and adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source, or a trailer when attached to any such vehicle and includes—
- (i) a motor vehicle used for carriage of passengers or goods or both for hire or reward in contravention of the provisions of the Motor Vehicles Act; and
- (ii) a maxi cab, which is constructed or adapted to carry more than six passengers, but not more than twelve passengers;
- (ea) "Motor Vehicles Act" means the Motor Vehicles Act, 1939 (4 of 1939) and the Motor Vehicles Act, 1988 (59 of 1988), as the case may be;
- (g) "passenger" means any person travelling in a motor vehicle, not include the driver or the conductor or any of the owner of the vehicle travelling in the bonafide of his duties in connection with the vehicle;"
- इ (gg), खण्ड (ga) के रूप में पुनः संख्यांकित किया जाएगा और तत्पश्चात् निम्नलिखित खण्ड (gb) और (gc) अन्तःस्थापित किए जाएंगे, अर्थात् :—
- "(gb) "private service vehicle" means a motor vehicle constructed or adapted to carry more than six persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purpose of carrying persons for, or in connection with, his trade or business;
- (gc) "road" means a track for travel or transportation to and fro, serving as a means of communication, between two places;" and
- (ग) खण्ड (i) के पश्चात् निम्नलिखित खण्ड (ia) अन्तःस्थापित किया जाएगा, अर्थात् :—
- "(ia) 'transport vehicle' means a public service vehicle, a goods carriage, an educational institution bus or a private service vehicle;"

4. मूल अधिनियम की धारा 3 में,—

धारा 3 का संशोधन ।

(क) उप-धारा (1) में, विद्यमान स्पष्टीकरण का लोप किया जाएगा ; और

(ख) उप-धारा (1) के पश्चात्, निम्नलिखित उप-धारा (1A) अन्तःस्थापित की जाएगी, अर्थात् :—

“(1A) Notwithstanding anything contained in sub-section (1), when passengers are carried and goods are transported by a motor vehicle and —

(i) no fare or freight, whether chargeable or not, has been charged, or

(ii) fare or freight has been charged at a concessional rate,

the tax at the rates as directed by notification by the Government under sub-section (1), shall be levied, charged and paid as if the passengers were carried or goods were transported either on fares and freights fixed by the competent authority under the Motor Vehicles Act for different classes of roads and motor vehicles in the State or on the fares and freights, for different classes of roads and motor vehicles, specified in Schedule-I to this Act, whichever is higher :

Provided that the State Government, may, by notification, amend Schedule-I, and thereupon the Schedule-I, shall stand amended accordingly :

Provided further that every notification amending Schedule-I, shall be laid on the Table of the Legislative Assembly.”

5. मूल अधिनियम की धारा 3A में, शब्द “stage/contract carriage” के स्थान पर शब्द “transport vehicle, excluding a goods vehicle/ carriage”, प्रतिस्थापित किए जाएंगे । धारा 3A का संशोधन ।

6. मूल अधिनियम की धारा 3B और धारा 21A में जहां भी शब्द “Schedule” आया है उसके स्थान पर शब्द “Schedule-II” रखा जाएगा । धारा 3B और धारा 21A का संशोधन ।

7. मूल अधिनियम के विद्यमान “SCHEDULE” को “SCHEDULE-II” के रूप में पुनः संख्यांकित किया जाएगा और ऐसे पुनः संख्यांकित “SCHEDULE-II” से पूर्व निम्न “SCHEDULE-I” अन्तःस्थापित किया जाएगा, अर्थात् :— अनुसूची-I का अन्तःस्थापन ।

"SCHEDULE-I

(A) PASSENGERS MOTOR VEHICLES:

Sl. No.	Period	Class of road	Class of motor vehicles and fare (in paise) per kilometer per passenger				
			Ordinary bus with carrying capacity		Deluxe buses	Semi-deluxe buses	Night/Express bus services
			of more than 30 passengers	Upto 30 passengers			
1	2	3	4	5	6	7	8
1.	From 23-12-55 to 9-9-1982.	(a) Roads in plains (Mettled)	4.5	12.1	80 % more than the fare as specified in column No. 4	4.5	25 % more than the fare as specified in column No. 4.
		(b) Roads in plains (Non-mettled).	5.5	12.1	-do-	5.5	-do-
		(c) Roads in Hills (Mettled and non-mettled) (except mettled and non-mettled roads of Kullu, Kinnaur and Lahaul Spiti districts).	8.45	12.1	-do-	8.45	-do-
		(d) Mettled and non-mettled roads of Kullu, Kinnaur and Lahaul Spiti districts.	9.66	12.1	-do-	9.66	-do-
2.	10-9-82 to 19-4-1985.	(a) Roads in plains	7.00	15.2	-do-	7.00	-do-
		(b) Roads in hills	12.00	15.2	-do-	12.00	-do-
3.	20-4-85 to 3-1-1991.	(a) Roads in plains	9.00	20.00	100 % more than the fare as specified in column No.4.	50 % more than the fare as specified in column No. 4.	40 % more than the fare as specified in column No. 4.

4.	4-1-91 to 20-1-1992.	(b) Roads in hills.	14.00	20.00	-do-	-do-	-do-
		(a) Roads in plains	10.35	17.04	-do-	-do-	-do-
		(b) Roads in hills	16.10	17.04	-do-	-do-	-do-
5.	21-1-92 to 14-10-1994.	(a) Roads in plains	12.94	21.30	-do-	-do-	-do-
		(b) Roads in hills	20.13	21.30	-do-	-do-	-do-
6.	15-10-94 to 7-7-1996.	(a) Roads in plains	16.17	16.17	-do-	-do-	-do-
		(b) Roads in hills	25.16	25.16	-do-	-do-	-do-
7.	8-7-96 onwards.	(a) Roads in plains	18.60	18.60	-do-	-do-	-do-
		(b) Roads in hills	28.93	28.93	-do-	-do-	-do-

Explanation.—'Ordinary bus' means a bus which is not a 'de-luxe bus', 'semi-de-luxe bus', or a 'night/express bus service'

**(B) GOODS VEHICLES/CARRIAGES :**

Period	Kind of goods	Freight (in paise) per kilometer per quintal on,—					
		Plain roads		Hill roads		Roads in Lahaul and Spiti district	
		Mettled	Un-mettled	Mettled	Un-mettled	Mettled	Un-mettled
1	2	3	4	5	6	7	8
From 23-12-55 to 6-2-87.	(a) Non-bulky goods	5.75	7.19	7.19	9.20	9.20	9.20
	(b) Bulky goods	7.19	6.62	10.06	11.50	12.65	12.65
7-2-87 to 31-7-1991.	(a) Non-bulky goods	8.05	10.07	10.07	12.88	12.88	12.88
	(b) Bulky goods	10.07	12.07	14.08	16.10	17.71	17.71
1-8-1991 to 15-10-1992.	(a) Non-bulky goods	14.00	17.00	19.00	21.00	24.00	24.00
	(b) Bulky goods	16.00	19.00	21.00	23.00	28.00	28.00
16-10-1992 to 27-10-1996.	(a) Non-bulky goods	15.00	18.00	20.00	22.00	25.00	25.00
	(b) Bulky goods	17.00	20.00	22.00	24.00	29.00	29.00
28-10-96 onwards	(a) Non-bulky goods	18.00	22.00	24.00	26.00	30.00	30.00
	(b) Bulky goods	20.00	24.00	26.00	29.00	31.00	31.00"

कतिपय उपबन्धों का मूल अधिनियम के प्रारम्भ की तारीख से भूतलक्षी प्रभाव से किए गए समझे जाएंगे।  
 भूतलक्षी प्रभाव से लागू होता।

निर्धारण का विधिमान्यकरण आदि। 9. (1) किसी न्यायालय या अन्य प्राधिकरण के किसी निर्णय, डिक्री या आदेश में किसी बात के प्रतिकूल होते हुए भी, सड़क द्वारा वहन किए गए यात्रियों और सामान पर किसी कर का (जिसे इसमें इसके पश्चात् "उक्त कर" के रूप में निर्दिष्ट किया गया है) मूल अधिनियम के उपबन्धों के अधीन या उस अधिनियम के प्रारम्भ से या पश्चात् किसी समय किन्तु हिमाचल प्रदेश यात्रियों तथा सामान पर कर लगान का (संशोधन और विधिमान्यकरण) अध्यादेश, 1997 (जिसे इसमें इसके पश्चात् "यह अध्यादेश" निर्दिष्ट किया गया है) किया गया या किया गया तात्पर्यित कोई निर्धारण, उदग्रहरण, प्रभार या संदाय या की गई कार्रवाई या कोई बात विधिमान्य और प्रभावी समझी जाएगी, मानों ऐसा निर्धारण, उदग्रहरण, प्रभार, संदाय, संग्रहण या कार्रवाई या बात इस अध्यादेश द्वारा संशोधित उक्त अधिनियम के उपबन्धों के अधीन किया गया या की गई हो और तदनुसार,—

- (i) इस अध्यादेश के प्रारम्भ से पूर्व, उक्त अधिनियम के उपबन्धों के अधीन निर्धारित, उदग्रहीत, प्रभारित संदत्त, या संगृहीत, अथवा निर्धारित, उदग्रहीत, प्रभारित, संदत्त या संगृहीत, तात्पर्यित उक्त कर, विधि क अनुसार निर्धारित उदग्रहीत, प्रभारित, संदत्त या संगृहीत किया गया और सदैव किया गया समझा जाएगा,
- (ii) उपर्युक्त किसी प्रकार के कर के बारे में जो संगृहीत किया गया है, किसी न्यायालय या किसी प्राधिकरण के समक्ष प्रतिदाय के लिए कोई वाद या अन्य कार्यवाहियां नहीं होंगी या जारी नहीं रखी जाएगी और किसी न्यायालय या अन्य प्राधिकरण द्वारा प्रतिदाय को निदेशित करने वाली किसी डिक्री या आदेश का प्रवर्तन नहीं किया जाएगा,
- (iii) उन सभी राशियों की वसूली, यदि कोई हो, उक्त अधिनियम के उपबन्धों के अनुसार की जाएगी, जो तदधीन ऐसे उक्त कर के रूप में संगृहीत की गई होली यदि यह अध्यादेश सभी तात्त्विक समय पर प्रवृत्त होता; और
- (iv) इस अध्यादेश के प्रारम्भ से पूर्व, उक्त अधिनियम के अधीन की गई कोई बात या कार्रवाई (जिसके अन्तर्गत बनाया गया कोई नियम या आदेश, जारी की गई अधिसूचना या दिया गया कोई निदेश, मंजूर की गई छूट या अधिरोपित भी शास्ति है) सदैव इस अध्यादेश के अनुसार विधिमान्य रूप से की गई समझी जाएगी।

(2) शंकाओं के निराकरण के लिए, एतद्द्वारा यह घोषणा की जाती है कि—

(क) उपधारा (1) की किसी बात का—

- (i) उक्त कर के निर्धारण, उदग्रहरण, प्रभार, संदाय या संग्रहण को इस अध्यादेश के उपबन्धों के अनुसार प्रयुक्त करने से; या
- (ii) उस द्वारा इस अध्यादेश के अधीन देय राशि से अधिक संदत्त किये गए उक्त कर के प्रतिदाय के दावे से;



किसी व्यक्ति को निवारित करने के रूप में अर्थ नहीं लगाया जाएगा ; और -

(ख) इस अध्यादेश से पूर्व, किसी व्यक्ति द्वारा किया गया कार्य या त्रुटि, अपराध के रूप में दण्डनीय नहीं होगी जो इस प्रकार दण्डनीय न होती, यदि वह अध्यादेश प्रवृत्त न हुआ होता ।

बी०एस० रमा देवी,  
राज्यपाल,  
हिमाचल प्रदेश।

शिमला :

13-8-1997.

सुरेन्द्र सिंह ठाकुर,  
सचिव (विधि) ।

## AUTHORITATIVE ENGLISH TEXT

H.P. Ordinance No. 4 of 1997

## THE HIMACHAL PRADESH PASSENGERS AND GOODS TAXATION (AMENDMENT AND VALIDATION) ORDINANCE, 1997

AN

## ORDINANCE

*further to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955).*

Promulgated by the Governor of Himachal Pradesh in the Forty-eighth Year of the Republic of India.

Whereas the Legislative Assembly of Himachal Pradesh is not in session and the Governor of Himachal Pradesh is satisfied that the circumstances exist which render it necessary for him to make immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Himachal Pradesh is pleased to promulgate the following Ordinance:—

Short title. 1. This Ordinance may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment and Validation) Ordinance, 1997.

Amendment of preamble 2. In the preamble to the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (hereinafter called the principal Act), the word "certain" shall be omitted.

Amendment of section 2. 3. In section 2 of the principal Act,—  
(a) for existing clauses (aa), (c), (e) and (g), the following clauses (aa), (c), (e), (ea) and (g) shall be substituted, namely :—  
“(aa) “business” includes,—

(i) the business of carrying passengers and goods by motor vehicles;

(ii) any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce, or manufacture whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern; and

(iii) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern ;

- (c) "fare" or "freight" includes sums fixed by the competent authority under the Motor Vehicles Act for the hire of motor vehicles for carriage of passengers and the transport of goods therein and includes the sum payable for a season ticket, and where no such fare or freight has been fixed, also includes such sum as specified in Schedule-I ;
- (e) "motor vehicle" means any transport vehicle, which is mechanically propelled and adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source, or a trailer when attached to any such vehicle and includes —
  - (i) a motor vehicle used for carriage of passengers or goods or both for hire or reward in contravention of the provisions of the Motor Vehicles Act ; and
  - (ii) a maxi cab, which is constructed or adapted to carry more than six passengers, but not more than twelve passengers ;
- (ea) "Motor Vehicles Act" means the Motor Vehicles Act, 1939 (4 of 1939) and the Motor Vehicles Act, 1988 (59 of 1988), as the case may be;
- (g) "passenger" means any person travelling in a motor vehicle, but shall not include the driver or the conductor or any employee of the owner of the vehicle travelling in the bonafide discharge of his duties in connection with the vehicle;"
- (b) the existing clause (gg) shall be renumbered as clause (ga) and thereafter the following clauses (gb) and (gc) shall be inserted, namely :—
  - "(gb) "private service vehicle" means a motor vehicle constructed or adapted to carry more than six persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purpose of carrying persons for, or in connection with, his trade or business;
  - (gc) "road" means a track for travel or transportation to and fro, serving as a means of communication, between two places ; "; and
- (c) after clause (i), the following clause (ia) shall be inserted, namely :—
  - "(ia) "transport vehicle" means a public service vehicle, a goods carriage, an educational institution bus or a private service vehicle ;"

4. In section 3 of the principal Act,—

Amendment of section 3.

- (a) in sub-section (1), the existing Explanation shall be omitted; and
- (b) after sub-section (1), the following sub-section (1A) shall be inserted, namely :—

“(1A) Notwithstanding anything contained in sub-section (1), when passengers are carried and goods are transported by a motor vehicle and—

(i) no fare or freight, whether chargeable or not has been charged, or

(ii) fare or freight has been charged at a concessional rate,

the tax at the rates as directed by notification by the Government under sub-section (1), shall be levied, charged and paid as if the passengers were carried or goods were transported either on fares and freights fixed by the competent authority under the Motor Vehicles Act for different classes of roads and motor vehicles in the State or on the fares and freights, for different classes of roads and motor vehicles, specified in Schedule-I to this Act, whichever is higher :

Provided that the State Government, may, by notification, amend Schedule I, and thereupon the Schedule-I, shall stand amended accordingly .:

Provided further that every notification amending Schedule-I, shall be laid on the Table of the Legislative Assembly.”

Amend-  
ment of  
section-  
3A.

5. In section 3A of the principal Act, for the words “stage/contract carriage”, the words “transport vehicle, excluding a goods vehicle/carriage”, shall be substituted.

Amend-  
ment of  
sections 3B  
and 21A.

6. In sections 3B and 21A of the principal Act, the word “Schedule”, wherever it occurs, the word “Schedule-II” shall be substituted.

Insertion  
of  
Schedule-I.

7. The existing “SCHEDULE” to the principal Act, shall be re-numbered as “SCHEDULE-II”, and before the “SCHEDULE-II”, so re-numbered, the following “SCHEDULE-I” shall be inserted, namely :—

**"SCHEDULE-I**

**(A) PASSENGERS MOTOR VEHICLES:**

Sl.No.	Period	Class of road	Class of motor vehicles and fare (in paise) per kilometer per passenger				
			Ordinary bus with carrying capacity		Deluxe buses	Semi-deluxe buses	Night/Ex-press bus services
			of more than 30 passengers	Upto 30 passengers			
1	2	3	4	5	6	7	8
1.	From 23-12-55 to 9-9-1982.	(a) Roads in plains (Mettled)	4.5	12.1	80% more than the fare as specified in column No. 4	4.5	25% more than the fare as specified in column No. 4.
		(b) Roads in plains (Non-mettled).	5.5	12.1	-do-	5.5	-do-
		(c) Roads in Hills (Mettled and non-mettled) (except mettled and non-mettled roads of Kullu, Kinnaur and Lahaul Spiti districts)	8.45	12.1	-do-	8.45	-do-
		(d) Mettled and non-mettled roads of Kullu, Kinnaur and Lahaul Spiti districts.	9.66	12.1	-do-	9.66	-do-
2.	10-9-82 to 19-4-1985.	(a) Roads in plains	7.00	15.2	-do-	7.00	-do-
		(b) Roads in hills	12.00	15.2	-do-	12.00	-do-

1	2	3	4	5	6	7	8
3.	20-4-85 to 3-1-1991.	(a) Roads in plains	9.00	20.00	100% more than the fare as specified in column No. 4.	50% more than the fare as specified in column No. 4.	40% more than the fare as specified in column No. 4.
		(b) Roads in hills	14.00	20.00	-do-	-do-	-do-
4.	4-1-91 to 20-1-1992.	(a) Roads in plains	10.35	17.04	-do-	-do-	-do-
		(b) Roads in hills	16.10	17.04	-do-	-do-	-do-
5.	21-1-92 to 14-10-1994.	(a) Roads in plains	12.94	21.30	-do-	-do-	-do-
		(b) Roads in hills	20.13	21.30	-do-	-do-	-do-
6.	15-10-94 to 7-7-1996.	(a) Roads in plains	16.17	16.17	-do-	-do-	-do-
		(b) Roads in hills	25.16	25.16	-do-	-do-	-do-
7.	8-7-96 onwards.	(a) Roads in plains	18.60	18.60	-do-	-do-	-do-
		(b) Roads in hills	28.93	28.93	-do-	-do-	-do-

*Explanation.* —'Ordinary bus' means a bus which is not a 'de-luxe bus', 'semi-deluxe bus', or a 'night/express bus service'.

### (B) GOODS VEHICLES/CARRIAGES :

Period	Kind of goods	Freight (in paise) per kilometer per quintal—					
		Plain roads		Hill roads		Roads in Lahaul and Spiti district	
		Mettled	Un-mettled <sup>1</sup>	Mettled	Un-mettled	Mettled	Un-mettled
1	2	3	4	5	6	7	8
From 23-12-55 to 6-2-87.	(a) Non-bulky goods	5.75	7.19	7.19	9.20	9.20	9.20
	(b) Bulky goods	7.19	6.62	10.06	11.50	12.65	12.65
7-2-87 to 31-7-1991.	(a) Non-bulky goods	8.05	10.07	10.07	12.88	12.88	12.88
	(b) Bulky goods	10.07	12.07	14.08	16.10	17.71	17.71
1-8-1991 to 15-10-1992.	(a) Non-bulky goods	14.00	17.00	19.00	21.00	24.00	24.00
	(b) Bulky goods	16.00	19.00	21.00	23.00	28.00	28.00
16-10-1992 to 27-10-1996.	(a) Non-bulky goods	15.00	18.00	20.00	22.00	25.00	25.00
	(b) Bulky goods	17.00	20.00	22.00	24.00	29.00	29.00
28-10-96 onwards.	(a) Non-bulky goods	18.00	22.00	24.00	26.00	30.00	30.00
	(b) Bulky goods	20.00	24.00	26.00	29.00	31.00	31.00

8. The amendments to the principal Act, made by sections 2, 3, 4, 5, 6 and 7 of this Ordinance shall always be deemed to have been made retrospectively from the date of the commencement of the principal Act.

Certain provisions to have retrospective operation.

9. (1) Notwithstanding anything contained in any judgement, decree, or order of any court or other authority to the contrary, any assessment, levy, charge or payment of any tax on passengers and goods carried by road (hereinafter referred to as the 'aforesaid tax'), made or purporting to have been made or any action taken or anything done under the provisions of the principal Act at any time on or after the commencement of that Act, but before the commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment and Validation) Ordinance, 1997 (hereinafter referred to as 'this Ordinance'), shall be deemed to be a valid and effective, as if such assessment, levy, charge, payment or collection or action or thing had been made, taken or done under the provisions of the said Act as amended by this Ordinance and accordingly—

Validation of assessments etc.

- (i) the aforesaid tax assessed, levied, charged, paid or collected or purporting to have been assessed, levied, charged, paid or collected under the provisions of the said Act, before the commencement of this Ordinance shall be deemed to be and always be deemed to have been validly assessed, levied, charged, paid or collected in accordance with law;
- (ii) no suit or other proceeding shall be maintained or continued in any court or before any authority for the refund of, and no enforcement shall be made by any court or authority of any decree or order directing the refund of, any such aforesaid tax which has been collected;
- (iii) recoveries, if any, shall be made in accordance with the provisions of the said Act of all amounts which would have been collected thereunder as such aforesaid tax if this Ordinance had been in force at all material times; and
- (iv) anything done or any action taken (including any rule or order made, notification issued or direction given or exemption granted or penalty imposed) under the said Act before the commencement of this Ordinance shall be deemed always to have been validly done or taken in accordance with this Ordinance.

(2) For the removal of doubts, it is hereby declared that—

- (a) nothing in sub-section (1) shall be construed as preventing any person—
  - (i) from questioning, in accordance with the provisions of this Ordinance, the assessment, levy, charge, payment or collection of the aforesaid tax; or
  - (ii) from claiming refund of the aforesaid tax paid by him in excess of the amount due from him under this Ordinance; and
- (b) no act or omission on the part of any person, before the commencement of this Ordinance, shall be punishable as an offence which would not have been so punishable as if this Ordinance had not come into force.

